

Case 22-90273

Claim 10029, 10026

EXHIBIT 4

Accrued Penalties on unpaid accrued payroll debts calculation prior the Petition Date, creditor Nelu Mihai

Only for FSA over deductions

1) Unpaid amount wrongly subtracted on April 15, 2022 as FSA

Amount of subtracted FSA: \$211.54

Number of days of non payment, prior the Petition Date: 4/15/2022 until 9/22/2022: 161 days

Penalties:  $2 / 100 \times 161 \times 211.54 = \$681.16$

## State tax over taxing penalties calculations

State taxes over taxation

Nelu Mihai

Claim 10029

## EXHIBIT 5

Payroll Check No.	Date of EFT (Direct Deposit)	Amount paid (\$)	Unpaid amount (\$)	The Debtors wrongly stated "as paid" amount (\$)	FSA illegally subtracted (\$)	Taxable amount (\$)	Amount illegally subtrated (\$)	No. of delay days to Petition Date (days)	Penalties calculated for delays by CA SDI reductions before the Petition Date (\$)
67596944	9/16/2022	0.00	0.00	13,636.36	0.00	13,636.36	0.00	7	0
67294781	9/2/2022	0.00	0.00	13,636.36	0	13,636.36	0.00	21	0
66988605	8/19/2022	0.00	0.00	13,636.36	0	13,636.36	0.00	35	0
66685164	8/5/2022	0.00	0.00	13,636.36	0	13,636.36	0.00	49	0
13,636.36	7/22/2022	0.00	0.00	13,636.36	0	13,636.36	0.00	63	0
66044876	7/8/2022	0.00	0.00	13,636.36	0	13,636.36	0.00	77	0
65733005	6/24/2022	0.00	0.00	13,636.36	0	13,636.36	0.00	91	0
65416407	6/10/2022	0.00	0.00	13,636.36	0	13,636.36	0.00	105	0
65145314	5/27/2022	37.50	37.50	13,636.36	0	13,636.36	37.50	119	89.25
64880454	5/13/2022	150.00	150.00	13,636.36	0	13,636.36	150.00	133	399
64593683	4/29/2022	150.00	150.00	13,636.36	0	13,636.36	150.00	147	441
10208869	4/15/2022	227.51	227.51	13,636.36		13,424.82	227.51	161	732.58
Total							565.01		<b>1661.83</b>

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#### EXHIBIT 6

Accrued Penalties on unpaid accrued payroll debts calculation prior the Petition Date,  
creditor Nelu Mihai

Only for over deductions as social security taxes

ON 4/13/2022 the YTD Gross income was \$144,671.45, as mentioned in paystub 64880454 dated 5/13/2022 by Insperity PEO Services LP.

The difference \$147,000 to the YTD gross income for the next paystub from 5/27/2022 is \$147,00 minus \$144,671.45 meaning \$2,328.55

Only this amount was supposed to be taxable for social security, in the percentage of 6.2%.

$$6.2 / 100 \times \$2328.55 = \$144.37$$

The Debtors applied social security tax for the full installment of \$13,636.36, instead of using the amount of \$2,328.55. The erroneous social security deducted amount was of \$295.62, as it is mentioned on Insperity PEO Services LP payroll stub from 5/27/2022 no. 65145314.

The reduction that induced delay was  $\$295.62 - \$144.37 = 151.25$

The IRS Regulation Publication 15 impose that after the YDT gross income of \$147,000 income is reached, no more social security taxes should be subtracted from the severance installments. The number of days of non-payment, prior the Petition Date (5/27/2022 until 9/22/2022) is 126 days.

The delayed and unpaid amount is  $\$295.62 - \$144.37 = \$151.25$  (for Claim 10026).

Penalties calculation:  $126 \text{ days} \times 2\% / \text{pay} \times \$151.25 = \underline{\$381.15}$  (for Claim 10029).

Payroll Check No.	Date of EFT (Direct Deposit)	Amount paid (\$)	Correct Feredal tax (\$)	The Debtors wrongly stated "as paid" amount (\$)	FSA illegally deducted (\$)	Taxable amount (\$)	Amount illegally subtrated (\$)	No. of delay days to Petition Date (days)	Penalties calculated for delays (reduction by federal over taxation) before the Petition Date (\$)
67596944	9/16/2022	3,000.00	1,426.36	13,636.36	0.00	13,636.36	1,573.64	7	220.31
67294781	9/2/2022	3,000.00	1,426.36	13,636.36	0	13,636.36	1,573.64	21	660.93
66988605	8/19/2022	3,000.00	1,426.36	13,636.36	0	13,636.36	1,573.64	35	1101.55
66685164	8/5/2022	3,000.00	1,426.36	13,636.36	0	13,636.36	1,573.64	49	1542.16
66363671	7/22/2022	3,000.00	1,426.36	13,636.36	0	13,636.36	1,573.64	63	1982.78
66044876	7/8/2022	3,000.00	1,426.36	13,636.36	0	13,636.36	1,573.64	77	2423.4
65733005	6/24/2022	3,000.00	1,426.36	13,636.36	0	13,636.36	1,573.64	91	2864.02
65416407	6/10/2022	3,000.00	1,426.36	13,636.36	0	13,636.36	1,573.64	105	3304.64
65145314	5/27/2022	3,000.00	1,426.36	13,636.36	0	13,636.36	1,573.64	119	3745.26
64880454	5/13/2022	3,000.00	1,426.36	13,636.36	0	13,636.36	1,573.64	133	4185.87
64593683	4/29/2022	3,000.00	1,426.36	13,636.36	0	13,636.36	1,573.64	147	4626.49
10208869	4/15/2022	3,000.00	1,426.36	13,636.36	#####	13,636.36	1,573.64	161	5138.36
		1,550.27	759.21	7,258.23		7,258.23	813.25		
Total									31795.77
						19,696.89			

Claim 10029 and 10026 by Nelu Mihai

Calculations of penalties for delays due to over state reductions

EXHIBIT 3

				The				No. of	Penalties
				Debtors				delay	for delays
				wrongly				days to	due to
				stated "as				Petition	illegal
				paid"				Date	state tax
Payroll	Date of	Amount	Unpaid	amount (\$)	IllegalF	Taxable	Amount	(days)	reductions
Check No.	EFT	paid (\$)	amount (\$)	amount (\$)	SA	amount	subtrated		Pre
	(Direct					(\$)	illegally		Petition
	Deposit)								Date (\$)
67596944	9/16/2022	900.00	485.45	13,636.36	0.00	13,636.36	414.55	7	58.04
67294781	9/2/2022	900.00	485.45	13,636.36	0	13,636.36	414.55	21	174.11
66988605	8/19/2022	900.00	485.45	13,636.36	0	13,636.36	414.55	35	290.18
66685164	8/5/2022	900.00	485.45	13,636.36	0	13,636.36	414.55	49	406.25
13,636.36	7/22/2022	900.00	485.45	13,636.36	0	13,636.36	414.55	63	522.33
66044876	7/8/2022	900.00	485.45	13,636.36	0	13,636.36	414.55	77	638.4
65733005	6/24/2022	900.00	485.45	13,636.36	0	13,636.36	414.55	91	754.47
65416407	6/10/2022	900.00	485.45	13,636.36	0	13,636.36	414.55	105	870.55
65145314	5/27/2022	900.00	485.45	13,636.36	0	13,636.36	414.55	119	986.62
64880454	5/13/2022	900.00	485.45	13,636.36	0	13,636.36	414.55	133	1102.69
64593683	4/29/2022	900.00	485.45	13,636.36	0	13,636.36	414.55	147	1218.76
10208869	4/15/2022	900.00	485.45	13,636.36	211.54	13,636.36	414.55	161	1359.09
10208869		465.08	258.39	7,258.23		7258.23	206.69		
Total							5,181.23		8381.49

Delcaration

Accurate calculations done by consulting tax lawyers, Morgan Stanley financial experts, HR epxerts etc.

Accuurate, confirmed by running on payroll programs and tax programs.

Linaxe Capital

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EXHIBIT 7

Accrued Penalties on unpaid accrued payroll debts calculation prior the Petition Date, creditor Nelu Mihai

Only for Medicare over taxing

- 1) Unpaid amount wrongly subtracted from the amount of \$13,636.36 as additional Medicare, calculated over the legal percentage of Medicare tax of 1,45%:

Amount of tax subtracted: \$330.45

Date when was due: 9/16/2022

Number of days of non payment, prior the Petition Date: 9/16/202 until 9/22/2022: 7 days

Amount supposed to eventually be subtracted, not considering that the Claimant was over 65 years old starting with March, 22, 2022L \$197.73

Amount unpaid:  $\$330.45 - \$197.73 = \underline{\$122.72}$

Penalties calculation:  $7 \text{ days} \times 2\% / \text{pay} \times \$122.72 = \$17.18$

- 2) Unpaid amount wrongly subtracted from the amount of \$13,636.36 as additional Medicare, calculated over the legal percentage of Medicare tax of 1,45%:

Amount of tax subtracted: \$330.45

Date when was due: 9/02/2022

Number of days of non payment, prior the Petition Date: 9/16/202 until 9/22/2022: 21 days

Amount unpaid, supposed to eventually be subtracted, not considering that the Claimant was over 65 years old starting with March, 22, 2022L \$197.73

Amount unpaid:  $\$330.45 - \$197.73 = \underline{\$122.72}$

Penalties calculation:  $21 \text{ days} \times 2\% / \text{pay} \times \$122.72 = \$51.54$

- 3) Unpaid amount wrongly subtracted from the amount of \$13,636.36 as additional Medicare, calculated over the legal percentage of Medicare tax of 1,45%:

Amount of tax subtracted: \$330.45

Date when was due: 8/19/2022

Number of days of non payment, prior the Petition Date: 9/16/202 until 9/22/2022: 35 days

Amount supposed to eventually be subtracted, not considering that the Claimant was over 65 years old starting with March, 22, 2022L \$197.73

Amount unpaid:  $\$330.45 - \$197.73 = \underline{\$122.72}$

Penalties calculation: 35 days x 2%/pay x \$122.72 = **\$85.90**

4) Unpaid amount wrongly subtracted from the amount of \$13,636.36 as additional Medicare, calculated over the legal percentage of Medicare tax of 1,45%:

Amount of tax subtracted: \$330.45

Date when was due: 8/05/2022

Number of days of non payment, prior the Petition Date: 9/16/202 until 9/22/2022: 49 days

Amount supposed to eventually be subtracted, not considering that the Claimant was over 65 years old starting with March, 22, 2022L \$197.73

Amount unpaid:  $\$330.45 - \$197.73 = \underline{\$122.72}$

Penalties calculation: 49 days x 2%/pay x \$122.72 = **\$120.27**

5) Unpaid amount wrongly subtracted from the amount of \$13,636.36 as additional Medicare, calculated over the legal percentage of Medicare tax of 1,45%:

Amount of tax subtracted: \$291.45

Date when was due: 7/22/2022

Number of days of non payment, prior the Petition Date: 7/22/2022 until 9/22/2022: 63 days

Amount unpaid, supposed to eventually be subtracted, not considering that the Claimant was over 65 years old starting with March, 22, 2022 \$197.73

Amount unpaid  $\$291.45 - \$197.73 = \underline{\$93.72}$

Penalties calculation: 63 days x 2%/pay x \$93.72 = **\$118.09**

#### CONCLUSION

Total amount unpaid from Medicare not legal taxation:  $\$122.72 + \$122.72 + \$122.72 + \$122.72 + \$93.72 = \underline{\$584.60}$  (to be added to claim 10026, Claimant Creditor Nelu Mihai).

Total amount penalties for over taxation as Medicare tax for Nelu Mihai, over 65 years old and not self-employed:  $\$17.18 + \$51.54 + \$85.90 + \$120.27 + \$118.09 = \underline{\$392.98}$  (to be added to claim 10029, Claimant Creditor Nelu Mihai).